

# House File 328 - Introduced

HOUSE FILE \_\_\_\_\_  
BY D. OLSON

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to the distribution of moneys for county  
2 conservation allocated from the Iowa resources enhancement and  
3 protection fund.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 2389YH 82  
6 da/gg/14

PAG LIN

1 1 Section 1. Section 455A.19, subsection 1, paragraph b,  
1 2 subparagraph (5), Code 2007, is amended to read as follows:  
1 3 (5) Funds allocated pursuant to subparagraphs (2) and (3)  
1 4 shall only be allocated to ~~counties dedicating property tax~~  
1 5 ~~revenue at a county that dedicates an amount equal to at least~~  
1 6 ~~equal to~~ twenty-two cents per thousand dollars of the assessed  
1 7 value of taxable property in the county ~~to~~ from any available  
1 8 revenue source for county conservation purposes. State funds  
1 9 received under this paragraph shall not reduce or replace  
1 10 county tax revenues appropriated for county conservation  
1 11 purposes. The county auditor shall submit documentation  
1 12 annually of the dedication of property tax revenue for county  
1 13 conservation purposes. The annual audit of the financial  
1 14 transactions and condition of a county shall certify  
1 15 compliance with requirements of this subparagraph. Funds not  
1 16 allocated to counties not qualifying for the allocations under  
1 17 subparagraph (2) as a result of this subparagraph shall be  
1 18 held in reserve for each county for two years. Counties  
1 19 qualifying within two years may receive the funds held in  
1 20 reserve. Funds not spent by a county within two years shall  
1 21 revert to the general pool of county funds for reallocation to  
1 22 other counties where needed.

### EXPLANATION

1 24 Code section 455A.18 creates the Iowa resources enhancement  
1 25 and protection fund which appropriates moneys from the general  
1 26 fund to support a number of conservation projects. Code  
1 27 section 455A.19 provides that some of the moneys are deposited  
1 28 into a number of accounts, including a county conservation  
1 29 account for allocation to counties. In part the moneys are  
1 30 distributed to counties on a per capita basis and on the basis  
1 31 of competitive grants. The moneys may be used for land  
1 32 easements or acquisitions, capital improvements, stabilization  
1 33 and protection of resources, repair and upgrading of  
1 34 facilities, environmental education, and equipment. Code  
1 35 section 455A.19 provides that moneys are only allocated to  
2 1 counties dedicating property tax revenue equal to at least 22  
2 2 cents per \$1,000 of the assessed value of taxable property in  
2 3 the county to county conservation purposes. This bill  
2 4 provides that a county may qualify for the moneys if it  
2 5 dedicates an amount from any available revenue source that is  
2 6 equal to the property tax assessment for county conservation  
2 7 purposes, regardless of whether it actually taxes its  
2 8 assessable property at that rate.  
2 9 LSB 2389YH 82  
2 10 da:sc/gg/14